PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of

Docket No: Q80180

Fumiko SHIRAISHI, et al.

Appln. No.: 10/792,297

Group Art Unit: 1742

Confirmation No.: 3153

Examiner: John P. SHEEHAN

Filed: March 4, 2004

For: M

METHOD OF MANUFACTURING MAGNETIC PARTICLE, MAGNETIC PARTICLE AND

MAGNETIC RECORDING MEDIUM

AMENDMENT UNDER 37 C.F.R. § 1.111

MAIL STOP AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This Amendment is submitted in response to the Office Action dated March 23, 2007.

Review and reconsideration on the merits in view of the following remarks and amendments is respectfully requested.

A Petition for Extension of Time for three months is attached hereto and incorporated herein by reference, extending the time for response from June 23, 2007 to September 24, 2007 (timely filed, September 23, 2007 being a Sunday).

Please amend the above-identified application as follows on the accompanying pages.

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